

Self-Funded Health Plans

as of June 30, 2007

PERS Care			
	Basic	Supp	Total
Assets 06/30/2007	\$ 112,986,473	\$ 120,462,054	\$ 233,448,527
Actuarial Reserve 06/30/2007	\$ 44,466,000	\$ 57,750,000	\$ 102,216,000
Assets Above Actuarial Reserve	\$ 68,520,473	\$ 62,712,054	\$ 131,232,527
Ratio of Assets to the Actuarial Reserve	254%	209%	228%

PERS Choice			
	Basic	Supp	Total
Assets 06/30/2007	\$ 344,192,674	\$ 44,360,090	\$ 388,552,764
Actuarial Reserve 06/30/2007	\$ 206,932,000	\$ 24,750,000	\$ 231,682,000
Assets Above Actuarial Reserve	\$ 137,260,674	\$ 19,610,090	\$ 156,870,764
Ratio of Assets to the Actuarial Reserve	166%	179%	168%

Total Self-Funded Program			
	Basic	Supp	Total
Assets 06/30/2007	\$ 457,179,147	\$ 164,822,144	\$ 622,001,291
Actuarial Reserve 06/30/2007	\$ 251,398,000	\$ 82,500,000	\$ 333,898,000
Assets Above Actuarial Reserve	\$ 205,781,147	\$ 82,322,144	\$ 288,103,291
Ratio of Assets to the Actuarial Reserve	182%	200%	186%

* The Actuarial Reserve equals the Incurred But Not Reported (IBNR) reserve (without a contingency load) plus the Risk Based Capital Reserve (RBC) set at a 300% level.

